

Minutes
Regular Meeting
Hertford County Board of Commissioners
County Commissioners' Meeting Room
Monday, May 4, 2015
9:00 A.M.

Present: William F. Mitchell, Jr., Ronald J. Gatling, Johnnie R. Farmer, Curtis A. Freeman, Sr., and F. Garry Lewter

Absent: None

Also Present with the Board: Loria D. Williams, County Manager; M. Ray Wiggins, Assistant County Manager; Charles L. Revelle, III, County Attorney; and Shelia W. Matthews, Clerk to the Board

Chairman William F. Mitchell, Jr., called the meeting to order and provided the invocation for the meeting.

PERSONNEL

Leah Craddock, Human Resources/Risk Manager, introduced the following new County employees:

<u>Name</u>	<u>Department</u>
Lisa Deloatch	Finance
Daphne Scott	Jail
Carolyn Moore	Jail
Heather Howle	Office of Aging

At this time, Mrs. Craddock recognized all the nominees for Employee of the Quarters 1 and 2 as follows:

Brenda Brown – nominated by Jackie White
Dottie Roberson – nominated by Melanie Storey
Helen White – nominated by Phyllis Kaylor
Tammy Eason – nominated by Leah Craddock

Brenda Brown was selected as the Employee of the 1st Quarter, and Dottie Roberson was selected as the Employee of the 2nd Quarter. They each received a gift card and a certificate.

AHOSKIE CHAMBER OF COMMERCE

Mrs. Amy Braswell, Executive Director of the Ahoskie Chamber of Commerce, was present to update the Board on activities at the Atlantic District Fairgrounds. Along

with her were Mr. Anthony Hooper and Ms. Cheryl Hawthorne. They operate a non-profit ranch that provides therapeutic rides for children. All three are working together to bring horse-related events to the fairgrounds including but not limited to barrel racing, horse shows, and of course, harness racing. The Atlantic District Fairgrounds has the only sanctioned harness racing track in eastern North Carolina.

The Commissioners referred them to meet with the Board of Directors of the Atlantic District Fairgrounds to begin this process.

TAX

On a motion by Gatling and a second by Freeman, the Board voted unanimously to approve a \$228.61 tax refund to the following:

CoreLogic Tax Real Estate
1 Corelogic Drive
Westlake, TX 76262

This refund is due because the taxpayer paid on March 31 on account 38310, tax bill #14A6906671474, prior to mortgage company sending total amount of tax bill.

TAX/RESOLUTIONS

On a motion by Freeman and a second by Lewter, the Board voted unanimously to approve the following resolution allowing the Tax Collector not to collect taxes of \$4.00 or less:

RESOLUTION DIRECTING THE TAX COLLECTOR NOT TO COLLECT MINIMAL TAXES

WHEREAS, N.C.G.S. 105-321(f) authorizes the governing body of a taxing unit that collects its own taxes to direct, by Resolution, its Tax Collector not to collect minimal taxes charged on the tax records and receipts; and

WHEREAS, minimal taxes are the combined taxes and fees of the taxing unit for which it collects taxes, due on a tax receipt or on a tax notice in a total original principal amount that does not exceed an amount , up to \$4.00, set by the Governing Body; and

WHEREAS, the Hertford County Tax Collector has determined that the estimated cost to Hertford County of billing a taxpayer for the amounts due on a tax receipt or tax notice is \$1.00; now, therefore,

BE IT RESOLVED by the Hertford County Board of Commissioners that the Hertford County Tax Collector is directed not to collect the combined taxes and fees for Hertford County, due on a tax receipt prepared pursuant to G.S. 105-320 or on a tax notice prepared pursuant to G.S. 105-330.5, when the total original principal amount is \$1.00 or less; and

BE IT FURTHER RESOLVED that pursuant to N.C.G.S. 105-321 (f) the Tax Collector shall not bill the taxpayer for, or otherwise collect, such minimal taxes but shall keep a record of all such minimal taxes by receipt number and amount and shall make a report of the amount of these taxes to the Hertford County Board of Commissioners at the time of settlement; and

This Resolution shall be in effect with respect to Fiscal Year 2015 and shall remain in effect until amended or repealed by resolution of the Hertford County Board of Commissioners.

ADOPTED this the 4th day of May, 2015.

RESOLUTIONS

On a motion by Gatling and a second by Freeman, the Board voted unanimously to approve the following resolution in support of HR 1288 WW II Merchant Mariner Service Act:

A RESOLUTION OF THE NORTH CAROLINA HERTFORD COUNTY BOARD OF COMMISSIONERS IN SUPPORT OF ALTERNATIVE METHOD OF RECOGNITION FOR VETERANS STATUS TO WW II COASTWISE MERCHANT MARINERS

Findings 1: Some US Merchant Marine Seamen of WW II gained veteran status under a court ruling via *Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge, Jr* 665 F Supp 41 (D.D.C 1987). The USCG later **required** they meet certain eligibility requirements.

Findings 2: Some 10,000 to 30,000 **coastwise** seagoing tug and barge merchant seamen have been or may be denied recognition upon application because actions taken by government agencies (prior to P. L. 95-202) have removed required eligibility records from being available to the veteran.

Findings 3: Commandant, USCG Ltr 5739 Ltr of 09 Apr 2010 states, **“The US Government did not issuemariner credentials to females during the World War II.”**

Findings 4: USCG Information Sheet #77 (April 1992) identifies **acceptable forms of documentation** for eligibility meeting the requirements pursuant to *Schmacher V. Aldridge*, 655 41(D.D.C 1987)

- a. Certificate of Discharge (Form 718A)
- b. Continuous Discharge Books (ship's deck/engine logbooks. (Non-military document)
- c. Company letters showing vessel names and dates of voyages. (Non-military document)

Findings 5: Commandant USCG Order of 20 March, 1944 **relieves masters** of tugs, towboats and seagoing barges **of the responsibility of submitting reports of seamen shipped or discharged on forms 718A.** This action removes item (a) from the eligibility list in Findings 4.

Findings 6: USCG Information Sheet # 77 (April, 1992) further states “Deck logs were traditionally considered to be the property of the owners of the ships. After World War II, however, the deck and engine logbooks of vessels operated by the War Shipping Administration were turned over to that agency by the ship owners, and **were destroyed during the 1970s because they were too burdensome to keep and too costly to maintain.**” This action effectively eliminates item (b) from the eligibility list in Findings 4

Findings 7: Company letters showing vessel names and dates of voyages are highly suspect of ever existing due to the strict orders prohibiting even the discussion of ship/troop movement. Then consider item (c) of Findings 4 should be removed from the eligibility list. USCG Info Sheet # 77, page 2 refers

Findings 8: Excerpts from Pres. Roosevelt's fireside Chat 23: On the HomeFront (Oct. 12, 1942): "In order to keep stepping up our production, we have had to add millions of workers to the total labor force of the Nation. "In order to do this, we shall be compelled to use older men, and handicapped people, and more women, and even grown boys and girls, wherever possible and reasonable, to replace men of military age and fitness; to use their summer vacations, to work somewhere in the war industries." Underage combatants had served in all of America's wars from the time of the Revolution. The unknown number who served in the Second World War perpetuated that legacy. They served with distinction and valor, and indisputably demonstrated that, despite their age, they could serve as well as those around them.

Findings 9: Post the Revolutionary War; many Acts of Congress were enacted to provide pensions to those veterans applying for support. Thousands of servicemen were without documented service and remained without any viable means to prove service. Excerpts from documents retained at the NARA provide: Generally the process required an applicant to appear before a court of record in the State of his or her residence to describe under oath the service for which a pension was claimed. This establishes precedence for using certified oaths in conjunction with the Social Security documents as alternative documentation.

Findings (10): US CG Official Shipping/Discharge documents (Forms 718A) were obtained from the National Archives and Records Administration, Wash. DC that contained information proving Active Duty (AD) services for some WW II coastwise barge and tug Mariners. Together with information obtained via a FOIA request to the National Maritime Center, research brought forth additional information. **Research** conducted between **June-August 2013, in concert with the NMC**, using official records of 1172 coastwise mariners and the USCG Merchant Marine Casualties of WW II report of 1950 identified:

WW II Coastwise Mariners Listing: Excel Sheet #1

1172 Mariners identified via official USCG Shipping/Discharge Forms 718A
84 Mariners may be women according to their feminine sounding names; OR 7.2%
1058 Mariners' ages were specified. Ages ranged from 10 to 78.
583 Mariners identified within draft age and included those in 4F status; OR 55.1% of known ages.
525 Mariners identified at over the draft age of 37; OR 49.6% of known ages.
114 Mariners with age not specified; OR 09.7%
47 Mariners who served were under the age of 17; OR 4.4% of known ages.
16 Mariners KIA with 1 receiving DD Form 1300.

National Maritime Form DD 214 Listing: Excel Sheet #2

794 Mariners were identified on NMC Coastwise Mariners listing identifying Active Duty services.
291 Mariners on NMC listing had no USCG MMLD numbers listed; OR 36.6%
85 Mariners **issued** DD Form 214 from NMC listing, OR 10.7% of NMC; OR 7.2% of WW II CMM

Merchant Marine KIA & MIA Casualties from all causes = 9521 * (usmm.org)

5662 Mariner Casualties from USCG per 1950 Report * (USCG 1950 casualty report)
3859 Mariner Casualties from Other Sources * (Additional sources = Art. Moore and US Congress)

Merchant Marine Casualties recognized by all sources = 414

344 Mariner Casualties from USCG 1950 Casualty Report * (USCG 1950 casualty report)
70 Mariner Casualties from NMC report & not listed on USCG 1950 Casualty List * (NMC DD 1300 Report)
1 Mariner in NMC DD 1300 files as having received Form DD 1300 yet 16 identified on WW II CM listing

Rationale: 9521 Merchant Mariners KIA or MIA serving and **only 414** receiving Veteran status.

Findings 11: The USCG **cannot** provide a **true estimate** of merchant mariners serving in WW II. **GAO/HEHS-97-196R** refers. Estimates range from 250,000 to 840,000 from recognized historians and GAO audit... None of these historians were aware of these 10,000 to 30,000 coastwise merchant seamen where many served without proper credentials and were not included in above estimates. **Some were elderly handicapped; others women and some were school children** who served in billets, drew wages and paid taxes. They served on the same vessels in the same hostile war zones and performed

the same services alongside others who were documented. **Yet, only about 91,000 merchant mariners have been recognized as veterans with just 1192 of these veterans in receipt of compensation or pension benefits the VA refers.** This is a vast disparity in ratio of the other service branches.

Findings 12: DOD and NARA Agreement **N1-330-04-1 of Jul, 08, 2004** puts in place a procedure to transfer military personnel files of individuals from all services, (including civilian personnel or contractual groups who were later accorded military status under the provisions of Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge, Jr 665 F Supp 41 (D.D.C 1987). This agreement affects military personnel records of individuals **62 years** after separation from service. Action has taken place for all **except** the US Merchant Marine IAW above stated court order. This **inaction** by the **Department of Homeland Security via (COMDT USCG)** has caused many of the mariners to have **gone unrecognized** for their services. Many seafarers have passed without ever gaining recognition or benefits and soon all will be History. National Personnel Records Center estimate there are between 1400 to 2500 Cubic feet of Shipping/Discharge documents being stored at the NARA district offices and NMC yet to be transferred to the National Personnel Records Center in St. Louis, Missouri. NMC cites **about 91,000 out of 250,000 to 840,000 have ever received recognition** as veterans; and, with many unable to gain access because of age and health condition requiring assistance for others outside family. Had compliance taken place, these records would have been available to all and providing the mariner a chance to being recognized many years ago and enjoying the benefits awarded to them via court order.

Whereas: (1) By court order, Schumacher v. Aldridge 665 F Supp 41 (D.D.C. 1987) **provided for veteran status** to certain US Merchant Marine seamen during WW II (07 December, 1941 to 31 December, 1946) with the same benefits accorded all veterans as administrated by the Veterans Administration. There were **no provisions** for the elderly handicapped, women or schoolchildren to even be considered for their services as mariners serving anywhere within the US Merchant Marine providing an avenue to veteran status.

Whereas: (2) The USCG Information Sheet #77 of Apr. 1992 identifies specific criteria to be used to prove active duty performed by an individual seaman for the purpose of attaining veteran status and findings (5), (6) & (7) identified specific **official government actions** that **removed** these particular documents from the reach of the mariner. This **clearly identifies the requirement** to put in place a method of utilizing **alternative** documentation and other approved methods to replace specific documents removed from use by the government actions cited elsewhere in this document.

Whereas: (3) Women **were removed** from ships at the onset of WW II and not allowed to serve in any capacity by direction of the War Shipping Administrator, Admiral Emory S. Land. The Captains of the Ports (USCG COTP) were given specific directions to **deny** official USCG maritime credentials to any woman requesting them. They **served but without official credentials** in every capacity on most vessels. Families were the sole crew on many barges throughout the WW II and afterwards. Companies **welcomed this** arrangement because **critical** crew replacements were **reduced** considerably. This allowed those barges to move the bulk war materials more quickly and freed the more abled bodied seaman to man the larger seagoing ships taking vital supplies to troops on all the fronts, keeping the enemy from our doors. A **win win** situation vital to war defense. **To date** there is **no law or other avenue** recognizing women as veterans of the US Merchant Marine during WW II

Whereas:(4) President Roosevelt's speech of 12 Oct, 1942 **puts in place the use of elderly and handicapped individuals, school children and women in an effort to support war efforts** by replacing men of military age and fitness, and in stepping up our production of war materials for those on the front lines. Because of this speech, women, the elderly disabled and schoolchildren entered the varied war defense plant services in droves and many found their way into the coastwise barge and tug trades as well.

Whereas: (5) DOD & NARA Agreement N1-330-04-1 of July 08, 2004 **provides for the transfer** of military records to the National Personnel Records Center, St. Louis, MO for use as archival records, open to the public. But **inaction by the DHS for the mariner in over 10 years** has caused the veteran loss of due access of his records that may have accorded him recognition as a veteran. Recommend Congressional inquiry into delay of WW II Merchant Mariners personnel records.

Whereas:(6) Previously attempted bills, HR 1288 and S-1361, would have provided for **alternative records** to be used in place of **records lost, destroyed or denied** for coastwise seamen affected; and allowed women and school children be recognized for their services rendered for the first time ever. There are **no laws** in place to allow for resolution of this issue.

Whereas: (7) The elderly disabled, children and women have served in every war this nation has ever known. Most have served without recognition but history is replete with actions of young children stepping up to serve, some receiving our highest honors and others serving in our highest ranks of service, congress and the presidency; e.g. President Andrew Jackson (age **13**); America's first Admiral, David Glasgow Farragut was appointed a midshipman at (age **9**) by President James Madison; Willie Johnson (age **11**) was recipient of the Medal of Honor; Albert Cohen of Memphis TN who enlisted at age **11** & KIA age **15**. History is filled with children defending this nation and Coastwise Mariners had their fair share of them. **Findings #9 & #10 provide support info.**

Whereas:(8) Although they served gallantly and with honor, actions taken against those that were elderly and disabled, school children and women by denying them official credentials during WW II is considered **discrimination** today.

Whereas: (9) The process used to determine whether an individual performed service under honorable conditions that satisfies the requirements of a coastwise merchant seamen who is recognized as having performed active duty service under the court ruling via Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge Jr 665 f Supp 41 (D.D.C.1987). There are no considerations in any **existing** legislation that provides for women who served, under aged schoolchildren or elderly handicapped seaman any avenue to attain veteran status. **Nor** is there a current avenue to use alternative methods of recognition or other actions that have proved effective in past wars for use in lieu of documents that were denied and/or destroyed by several specific official government actions.

The following actions are recommended:

(1) Initiate congressional actions to: Provide sufficient response to support Merchant Mariners' provisions of HR 1288 (with wording intact to insure all coastwise barge and tugboat mariners who served during WW II (regardless of age, gender or disability) are recognized as veterans in accordance with or similar to: court ruling via Schmacher, Willner, et al, V. Secretary of the Air Force Edward C. Aldridge, Jr 665 F Supp 41 (D.D.C 1987, **granting veterans status**

(2) Initiate congressional inquiry into: Delay of WW II Merchant Mariners personnel records movement to National Military Personnel Center.

(3) Initiate congressional actionsto: Recognize WW II Mariners identified as KIA/MIA as Veterans of this Nation.

Now, therefore, be it resolved that the Hertford County, North Carolina Board of Commissioners hereby supports these efforts on behalf of the World War II Coastwise Merchant Mariners and urges our Representatives in the Senate (Senators Richard Burr and Thom Tillis) and in the House (Representatives Walter Jones and George K. Butterfield) to fully support and initiate all necessary actions, including full support of HR 1288, "WW II Merchant Mariners Service Act", to pass legislation approving the above findings and recommendations.

Adopted this 4th day of May, 2015.

PLANNING & ZONING/PUBLIC HEARING/ORDINANCES

On a motion by Freeman and a second by Gatling, the Board voted unanimously to schedule a Public Hearing on June 1, 2015, at 9:15 A.M. to receive public comments on the updates to the Zoning Ordinance, including solar farms, being recommended by the Hertford County Planning Board.

The County Manager instructed Mr. Early to provide a draft ordinance to the Commissioners, as well as herself.

AGREEMENTS

Loria D. Williams, County Manager, presented the Municipal Insurance Trust Agreement for the County's health insurance coverage. Several years back, the County was under the NCACC Insurance Pool until it dissolved. Municipal Insurance Trust falls under the North Carolina League of Municipalities, which is the sister organization to the NCACC (North Carolina Association of County Commissioners). Hertford County will save \$379,000 this year for health insurance coverage. This agreement includes a 15% cap in effect for next year to safeguard against a large increase.

On a motion by Freeman and a second by Lewter, the Board voted unanimously to approve the Interlocal Agreement for a Group Self-Insurance Pool for Benefit Risk Sharing (Municipal Insurance Trust Agreement) as presented by the County Manager.

BOARD APPOINTMENTS

On a motion by Lewter and a second by Farmer, the Board voted unanimously to approve the advertisement of upcoming Board vacancies as follows:

BOARD VACANCIES

The following Board vacancies will be advertised in the R-C News-Herald and listed on our website:

<u>Board</u>	<u>Term Expiration</u>	<u>Positions</u>
Hertford County ABC Board	06-30-15	1
Hertford County Library Board	06-30-15	2
Hertford County Public Health Authority Board	06-30-15	3
Joint Community Advisory Committee	06-30-15	8
Jury Commission	06-30-15	1
Medical Services Transportation Advisory Council	06-30-15	3
Mid-East Commission (Minority Representative)	Vacant	1
Parks & Recreation Advisory Commission	06-30-15	4
R-CCC Board of Trustees	06-30-15	1
Region Q Workforce Development Board	06-30-15	5
Voluntary Agricultural District Advisory Board		9

E-911

On a motion by Farmer and a second by Freeman, the Board voted unanimously to approve the Change Order for the E-911 Communications Center Project as presented by Loria D. Williams, County Manager. This Change Order is a decrease of \$104,600 for the deletion of data cabling, audio/visual items, and security. Instead of this being handled by the General Contractor, this will be taken care of by a combination of the architect and internal services (Soundside Group).

COUNTY MANAGER'S UPDATE

- Furniture has been delivered to the Courthouse/Government Center
- Beginning of the moving process will be May 18th
- Landscaping is moving along/Parking lot is complete

The County Attorney informed the Board that a 30-day notice would need to be advertised in order to officially relocate the Courthouse, which is planned for the June 15th, 2015, Regular Board Meeting. On a motion by Gatling and a second by Freeman, the Board voted unanimously to authorize publication of a notice of intent to adopt an ordinance officially relocating the County Courthouse, to be considered at the County Commissioners' Meeting of June 15, 2015.

BUDGET PRESENTATION

Since the meeting was ahead of schedule, Loria D. Williams, County Manager, presented the Proposed FY 2015-2016 Hertford County Budget as follows due to the fact that the Board of Equalization and Review cannot meet until 10:00 A.M.:

HERTFORD COUNTY ANNUAL BUDGET PRESENTATION FISCAL YEAR 2015-2016

Loria D. Williams, County Manager

BUDGET COMPOSITION

- **General Fund**
- **Enterprise Funds – Solid Waste, Northern/Southern Water & Tunis Sewer Districts**
- **E-911 Fund**
- **Register of Deeds Enhancement Fund**
- **Capital Reserve Funds – Schools & County**

BUDGET DRIVERS Increased Operations

- **Courthouse & Government Center**
- **E-911 Communications**
- **Debt Service**
- **Personnel**

VALUE AND GROWTH FACTORS Property Valuation dictates Tax Rate

Tax Rate - Formula Driven

The estimated taxable value for 2015-16 is \$1,548,461,254. Therefore, with a tax rate of .84 cents and a collection rate of 95%, the projected property tax revenue is \$12,356,721, using the following formula:

$\$1,548,461,254 \times 0.84 \text{ cents} \times .95 \times .01 = \$12,356,721$. Compared to last year's tax revenue of \$12,241,372 – expansion dollars for this planning year is \$115,349 in comparison to \$142,215 last planning year.

Fiscal Year	Assessed Value	Growth Factor
2010	1,203,017,301	Loss value
2011	1,225,174,825	2%
2012	1,389,428,276	13%
2013	1,468,387,603	6%
2014	1,499,688,308	2%
2015	1,534,006,546	-1%
2016	1,548,461,254	-1%

REVENUE FACTORS

Ad Valorem Taxes – This year's estimated values will generate an additional \$115,349 in the tax levy, representing a less than one percent increase compared to last year. However, we have estimated an increase in the collection of prior years (delinquent tax levy). Ad valorem taxes makeup 50% of the county's revenue stream.

Restricted Intergovernmental Funds – Offsetting federal and state revenues account for 18% of the revenue stream. This year's budget is relatively flat with a modest decrease in federal and state funds. The funds are restricted to the Human Services areas of the budget.

Sales Tax – The state economists have projected a 3 to 4 percent increase in this area; however, we budget on trend and have increased by 2 percent to assist in balancing the budget. The tax makes up 14% is projected one percent higher than last fiscal year.

Fund Balance Appropriated – With no capital projects identified for the upcoming year, there is a slight reduction in fund balance appropriated from previous years.

EXPENDITURE FACTORS

General Government – A considerable increase (10%) due to personnel and operational costs in E911 Communications, Public Buildings, Finance/HR, etc.

Human Services – The reduction (3%) due decrease in demand for certain services, i.e., foster care.

Education – A considerable increase (22%) due to Riverview School Renovation Project utilizing sales tax set aside.

Public Safety – Slight increase (4%) due security for Courthouse.

JUST THE FACTS MA'AM!

Expansion Items

Personnel – Payroll/Benefits Coordination; Bldgs/Grounds Supervisor; Baliff; PT Veterans Assist.; PT Register Deeds; DSS Universal Worker/Admin. Salary Adjustment; Increase PT hours courthouse security - \$180,841

E911 Communications – Salary increases and partial year operations - \$136,729

IT/Central Services – Increases for intranet and phone services - \$44,693

Vehicles – Replacement for various vehicles based on lease purchase over a 4-year period - \$68,834

Capital Outlay – RCCC increase of \$100,000 to continue comprehensive physical plant improvement plan.

COLA – Pick up for the full year 3% COLA that was effective January 1st, 2015 - \$100,000

Total Estimated Increase - \$586,404

Offsetting Revenues

Health Insurance – Change in carrier resulting in a considerable decrease in cost, along with the initiation of an aggressive wellness program – Savings - \$379,508

Retirement Contribution – Reduction in rate from 7.07% to 6.67% - Savings - \$24,474

Growth in Tax Base - \$115,349

Sales Tax – 2% increase per trend - \$80,000

Total Offsetting Revenues - \$599,331

RECOMMENDED BUDGET

Reflects a General Fund Budget of \$25,846,416 maintaining the tax rate of \$0.84/100 valuation. This rate is based upon an estimated valuation of real and personal property of \$1,548,461,254 and a collection rate of 95 percent.

Reflects an appropriated fund balance of \$1,315,809 of which is five percent (5%) of the operational budget. Fund balance appropriated represents the difference between revenues and expenditures.

One cent is equivalent to \$147,104 in comparison to last planning year's one cent equivalent of \$142,139.

Outside agencies (public schools, health department & community college) requested an additional \$345,893 (\$0.0235 cents) in current expense funding. This recommended budget provides level funding to these agencies; however, funds currently approved capital programming.

This budget “trues up” the 3% COLA for employees that become effective January 1st; funds 100% of employee health benefits and provides longevity bonuses.

UNRESERVED FUND BALANCE

Fund balance is a measure of the financial resources available in a governmental fund, and is indicative of sound financial conditions within a fund.

During the past three fiscal years, we have allocated over \$1.6 million of fund balance to cover several capital projects. Fund balance is currently at an all time high of 36%; however, the county's operational cost as indicated in this year's budget is increasing.

The LGC requires a minimum unreserved general fund balance of eight percent. It is further recommended for counties within our population group maintain between fifteen and twenty five percent.

GENERAL FUND CONCLUSION

This recommended budget reflects two percent increase (2%), an roughly increased spending of \$600,000 compared to this year's recommended budget.

This budget follows the debt affordability analysis by setting aside the ¼ cents sales tax, as well as an additional 20% of the one cent sales tax in a capital reserve fund for debt payments of which we are in the third year of a 20-year debt repayment plan.

ENTERPRISE FUNDS Self-Sustaining via User Fees

Hertford County uses enterprise funds to account for its water/sewer and solid waste activities and services. User fees are assessed annually and is the sole revenues source for each of these funds.

Current user fees are as follows:

- Solid Waste - \$130/Household
- Northern Water – \$25/2,000
- Southern Water -- \$25/2,000
- Tunis Sewer -- \$56/2,000

We are recommending an increase in the Solid Waste Household Fee from to \$150/Household for the upcoming fiscal year.

NORTHERN WATER

	2014-15	2015-16
Revenues		
Sales & Services	553,124	491,700
Miscellaneous	3,349	2,000
Investment income	-0-	-0-
TOTAL REVENUES	\$556,473	\$493,700

Expenditures		
Salaries	112,300	122,536
Operating Expenses	444,173	371,164
TOTAL EXPENDITURES	\$556,473	\$493,700

SOUTHERN WATER

	2014-15	2015-16
Revenues		
Sales & Services	938,898	1,076,150
Miscellaneous	10,000	-0-
Investment income	-0-	-0-
TOTAL REVENUES	\$948,898	\$1,076,150
Expenditures		
Salaries	164,520	150,717
Operating Expenses	784,378	925,433
TOTAL EXPENDITURES	\$948,898	\$1,076,150

TUNIS SEWER DISTRICT

	2014-15	2015-16
Revenues		
Sales & Services	26,940	30,048
		-0-
		-0-
TOTAL REVENUES	\$26,940	\$30,048
Expenditures		
Operating Expenses	26,940	30,048
TOTAL EXPENDITURES	\$26,940	\$30,048

SOLID WASTE

	2014-15	2015-16
Revenues		
Taxes & Licenses	926,760	1,000,500
Miscellaneous	-0-	-0-
Investment income	-0-	-0-
Fund Balance Appropriated	-0-	-0-
TOTAL REVENUES	\$926,760	\$1,000,500
Expenditures		
Salaries	356,100	355,910
Operating Expenses	570,660	644,590
Fund Reserve	-0-	-0-
TOTAL EXPENDITURES	\$926,760	\$1,000,500

On a motion by Freeman and a second by Farmer, the Board voted unanimously to recess Regular Session to go into a meeting of the Hertford County Board of Equalization and Review.

BOARD OF EQUALIZATION AND REVIEW

MINUTES

HERTFORD COUNTY BOARD OF EQUALIZATION AND REVIEW MEETING

May 4, 2015

The Hertford County Board of Equalization and Review met again on Monday, May 04, 2015 at 10:00 A.M. in Room #222 of the Hertford County Office Building #1, Winton, North Carolina.

Members present were:

William F. Mitchell, Jr., Chairman
Ronald J. Gatling, Vice-Chairman
F. Garry Lewter
Johnnie R. Farmer
Curtis A. Freeman
Sylvia F. Anderson, Clerk

Also present was Charles L. Revelle, III, Attorney for Hertford County

On a motion to open the Board of Equalization and Review by Curtis A. Freeman and seconded by F. Garry Lewter, the meeting was called to order by William F. Mitchell, Jr., Chairman. Sylvia F. Anderson, Clerk to the Board, stated there were no appeals for 2015 and requested for the Board of Equalization and Review to close for 2015. On a motion by Curtis A. Freeman, and seconded by Ronald J. Gatling, the Board of Equalization and Review adjourned for the year 2015.

Sylvia F. Anderson

Clerk to the Board of Equalization and Review

COMMISSIONERS' COMMENTS

At this time, Commissioner Farmer addressed the letter that the Board had received regarding a request from the NC Watermelon Festival for funding. Mrs. Lynnette Bunch, President of the NC Watermelon Festival, was present in the audience.

Vice-Chairman Gatling questioned how much money was left in the Recreation Budget and was informed that there were no additional Recreation funds.

Commissioner Freeman would like to make sure that the price being charged for law enforcement coverage is the correct "event" fee used by all law enforcement agencies. He also reminded the Board that the County needs to be aware that we are opening ourselves up to financially assist other events in the County.

Commissioner Farmer stressed that this is a one-time need and a one-time contribution.

Vice-Chairman Gatling is committed to the monetary assistance but would like to negotiate the security costs.

Sheriff Juan Vaughan will talk with Murfreesboro Police Chief Darrell Rowe today and report back to the Board and move forward from there.

On a motion by Farmer and a second by Gatling, the Board voted unanimously to make a contribution not to exceed \$15,000 to the NC Watermelon Festival contingent upon coordination with Sheriff regarding security and the "event" fee. This will come from Fund Balance.

There were no other Commissioners' Comments.

On a motion by Lewter and a second by Gatling, the Board voted unanimously to recess Regular Session to go into a scheduled Closed Session as allowed under G. S. 143-318.11 (a) (3) to consult with the County Attorney and (6) to discuss personnel matters.

CLOSED SESSION

Minutes of Closed Session are on file in the office of the Clerk to the Board.

REGULAR SESSION

On a motion by Freeman and a second by Gatling, the Board voted unanimously to adjourn the meeting.